Docket No.: 22040-00029-US

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yukio Koyanagi

Application No.: 10/708,405 Confirmation No.: 2404

Filed: March 1, 2004 Art Unit: 2193

For: DIGITAL FILTER AND ITS DESIGNING Examiner: T. V. Mai

METHOD

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment

Commissioner for Patents

P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action mailed April 20, 2007, please amend the above referenced application as follows:

Amendments to the Claims are reflected in the Listing of Claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.